

ದತ್ತಿವೆ ಮತ್ತು ಯಾವ ಯಾವ ಕೆರೆಗಳಿಗೆ ಹೇಗೆ ವಿನಾಯಿತಿ ಕೊಡಬೇಕು, ಯಾವ ಯಾವ ಕೆರೆಗಳು ಎಷ್ಟೆಷ್ಟು ನೀರು ಸರಬರಾಜು ಮಾಡುತ್ತವೆ ಮತ್ತು ಅಂಥವಕ್ಕೆ ಹೇಗೆ ದವಸವು ವಿತರಿಸಬೇಕು ಎಂಬುದನ್ನೆಲ್ಲ ಪರದಿಗೋಸ್ಕರ ಬಂದು ತೀರ್ಮಾನ ತೆಗೆದುಕೊಂಡಿದ್ದೇವೆ. ಇದುವರೆಗೆ ವರದಿ ಬಂದಿಲ್ಲ. ಬಂದ ಮೇಲೆ ಸಮಗ್ರವಾಗಿ ತೀರ್ಮಾನ ತೆಗೆದು ಕೊಳ್ಳುತ್ತೇವೆ. ಈಗ ತಾವು ಏನು ಹೇಳಿದಿರಿ, ಅದನ್ನು ದಯ ಮಾಡಿ ಕಳುಹಿಸಿಕೊಡಿ, ಅದರ ಬಗ್ಗೆ ಕ್ರಮ ತೆಗೆದುಕೊಳ್ಳುತ್ತೇನೆ.

### Levy of Sales Tax on Printing job work

766 SRI PRABHAKAR TELKAR (Chitapur)— Will the Minister for Finance be pleased to state:—

(a) whether it is not a fact that printing job work done by printing press is levied sales tax under the Karnataka Sales Tax Act, 1957.

(b) whether the Government is aware that the Sales Tax authorities in Karnataka and particularly in Hyderabad Karnataka area are recovering sales tax on printing job work;

(c) whether the Government intends to exempt from payment of sales tax on such of the printing presses where only job work is done?

SRI S. M. YAHYA (Minister for Finance).—

(a) No sales tax under the Karnataka Sales Tax Act 1957 is levied on printing job works.

(b) No instances have come to the notice of Government where sales tax authorities in the State have recovered sales tax on printing job work.

(c) Printing press, the transactions of which do not involve sale of goods but are confined to job work against payment of labour charges are not liable to pay sales tax. The question of granting exemption in such cases does not therefore arise.

SRI PRABHAKAR TELKAR.—In places like Gulbarga Bidar and Raichur, the Sales tax authorities are recovering Sales Tax on printing job works. For printing the letter-heads or visiting cards or marriage cards or programme cards or function cards, they are levying the sales tax. I would like to know from the Hon. Minister whether the printing job works comes under the purview of this Karnataka Sales Tax Act.

†SRI S. M. YAHYA.—If it is merely a printing job work, it will not attract the sales Tax. But, if there is an agreement by the printer to supply the printed material, then, tax can be collected. Where the agreement is indivisible, then, tax will have to be paid but where the job is just to print, then, it will not attract the Sales Tax.

**SRI PRABHAKAR TELKAR**—The Sales Tax Authorities in those places have already recovered the sales tax even on job works. Will the Government direct the concerned authorities not to continue the levy of sales tax on printing job works and will the Government also direct them to refund the money that had already been collected on such job works?

**SRI S. M. YAHYA**.—The law is so clear and if the nature of the agreement is such that it is not merely a printing job work, then, he will have to pay. There are well-established principles; There are High Court Judgments on this point—depending upon the nature of the agreement.

**SRI A. LAKSHMI SAGAR**—The Hon. Minister has pointed out that incidence of Sales Tax would be there if there is a contract or agreement between the printer and the customer. There can never be a printing job without there being an agreement. I will go to a printer and ask him to do some printing work. I place an order and the amount is determined. I will pay the amount and take the printed material. That also could be construed as a contract or an agreement between the printer and the customer. If that is also included for purposes of calculation of Sales Tax, which portion of printing job works is excluded from the purview of Sales Tax?

**SRI S. M. YAHYA**.—The point is so clear. If the agreement is only to do the job work, then, it will not attract the sales tax but if the agreement is that the customer should get only the printed material whereby the printer will have to use the papers, ink and so on, then, the contract becomes indivisible and there are number of High Court Judgments relating to that matter.

**SRI A. LAKSHMI SAGAR**.—Please give me one concrete example.

**SRI S. M. YAHYA**.—I can give. Judgment 27 STC Page 98 27 STC, Page 110 and 30 STC, Page 195.

I will give even the names of the cases and all that.

**SRI PRABHAKAR TELKAR**.—If the customer goes to the printing press with the paper or the card and if he gets the work done, then, I think there is exemption from the payment of sales tax, we go to the typist to get the typing work done; Similarly, we go to the cyclostyled people to get the copies. There is no Sales Tax over that. Therefore, if we go to the printing press with paper or card and get the work done, then, no sales tax can be paid. If that is the case, there is no difficulty at all.

**SRI S.M. YAKHA.**—It all depends upon the nature of the contract. That is what I said. If the agreement is only to do the printing job, he need not pay the sales tax. If the press man has to use his paper, ink and so on, then, it becomes indivisible agreement or a complete agreement and he has to pay the sales tax.

### Stoppage of work of construction of two bridges in Thirthahalli Taluk.

**802 SRI KADIDAL DIVAKAR (Thirthahalli)**—Will the Minister for Public works be pleased to state :—

(a) whether it has come to the notice of the Government, that the work of the two major bridges in Thirthahalli taluk for which sanction was accorded has been stopped in the middle, since two years;

(b) if so, the reasons therefor ;

(c) when the work of this bridge would be completed ?

**SRI S. BANGARAPPA.**—(Minister for Public Works)

(a) Yes, it has come to the notice of the Government.

(b) The work remained incomplete as the contractor to whom the work was entrusted has withdrawn without completing the work.

(c) Action has been taken to entrust the remaining work to other contractors and it is expected that the work would be completed approximately within 2 years.

**ಶ್ರೀ ಕಡಿದಾಳ್ ದಿವಾಕರ್.**—ತಾವು ಕೆಲಸ ಪೂರ್ಣವಾಗಿ ನಿಂತಿರುವುದು ಗೊತ್ತಿದೆ ಎಂದು ಹೇಳಿದ್ದೀರಿ ಅದು ಯಾವಾಗ ಪುರಂಭವಾಯಿತು, ಯಾವಾಗ ನಿಂತಿತು ಮತ್ತು ಈ ಉದ್ದೇಶಕ್ಕಾಗಿ ಮಂಜೂರಾಗಿದ್ದ ಹಣವೆಷ್ಟು ಮತ್ತು ಎಷ್ಟು ಹಣ ಖರ್ಚಾಗಿದೆ ಎಂಬುದನ್ನು ತಿಳಿಸುತ್ತೀರಾ ?

**ಶ್ರೀ ಎಸ್. ಬಂಗಾರಪ್ಪ.**—ಮೇಲೆರತಕ್ಕ ಪ್ರಶ್ನೆಯಲ್ಲಿ ಎರಡು ಪ್ರಾಜೆಕ್ಟುಗಳಿವೆ. ಒಂದು ಮಂಡು ಬಾಗಿಲು ಎಂಬ ಜಾಗದಲ್ಲಿ. ಮತ್ತೊಂದು ತೀರ್ಥ ಮತ್ತೂರು ಎಂಬ ಜಾಗದಲ್ಲಿ. ತೀರ್ಥ ಮತ್ತೂರು ಹತ್ತಿರ ಇರತಕ್ಕ ಪ್ರಾಜೆಕ್ಟು, ೧೯೭೧ರಲ್ಲಿ ಮಂಜೂರಾಗಿ ೧೯೭೬ ರಲ್ಲಿ ಪುರಂಭವಾಯಿತು. ಅಲ್ಲಿಯವರೆಗೆ ಅಗಲಿದ್ದ ಅನಂತರ ಅದಕ್ಕೆ ಹಣ ಕೊಟ್ಟಿದ್ದು ೬-೭ ಲಕ್ಷ ರೂಪಾಯಿಗಳು ರೀನೇ ಸವೆಂಬರ್ ೧೯೭೯ರ ವರೆಗೆ ಖರ್ಚಾಗಿರತಕ್ಕದ್ದು ೧೨ ೫೦ ಲಕ್ಷ ರೂಪಾಯಿಗಳು.

ಮತ್ತೊಂದು ಪ್ರಾಜೆಕ್ಟು ಎಂದರೆ ಅದು ಮಂಡುಬಾಗಿಲು ಹತ್ತಿರ ಇರತಕ್ಕ ಮಂಡುಬ ಪ್ರಾಜೆಕ್ಟು. ಈ ಪ್ರಾಜೆಕ್ಟು ಗೋಸ್ಕರ ೧೯೭೦ನೇ ಇಸವಿಯಲ್ಲಿ ೧೨ ಲಕ್ಷ ರೂಪಾಯಿಗಳನ್ನು ಸ್ಟಾಂಕ್ಷನ್ ಮಾಡಿತ್ತು. ಈ ಕೆಲಸ ೧೯೭೦ನೇ ಇಸವಿಯಲ್ಲಿ ಪುರಂಭವಾಯಿತು ಮತ್ತು ಇದು ೧೯೭೬ನೇ ಇಸವಿಗೆ ಮುಗಿಯಬೇಕಾಗಿತ್ತು, ಆದರೆ ೧೯೭೬ನೇ ಇಸವಿಯವರೆಗೆ ಮುಂದುವರಿಯಿತು. ಈ ಕೆಲಸ ಕಂಬ್ರಕ್ಟು ರೊಂದಾಗಿ ೧೯೭೬ನೇ ಇಸವಿಯಲ್ಲಿ ನಿಂತು ಹೋಯಿತು. ಅಲ್ಲಿಯವರೆಗೆ ೧೦ ಲಕ್ಷ ೨೬ ಸಾವಿರ ರೂಪಾಯಿಗಳಷ್ಟು ಕೆಲಸಕಾರ್ಯಗಳು ನಡೆದಿತ್ತು. ಈಗ ಉಳಿದಿರತಕ್ಕ ಕೆಲಸವನ್ನು ಮಾಡಿಸಲು ನಾವು ಬೆಂಡರ್ ಕರೆದಿದ್ದೇವೆ, ಅದನ್ನು ಬೇಗ ಈ ಪ್ರಾಜೆಕ್ಟನ್ನು ಮುಗಿಸಬೇಕೆಂಬ ಅಭಿಪ್ರಾಯವನ್ನು ಹೊಂದಿದ್ದೇವೆ.